



## APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS MARITIME HERITAGE LAND PURSUANT TO SECTION 12-107b OF THE CONNECTICUT GENERAL STATUTES

### Applicant's Section

Read the information on the reverse side of this application before completing this application. Attach additional copies, if necessary. Date, sign and file the application with the assessor of the town in which you own land eligible for classification. At the time you file, you must provide the assessor with a copy of your current CT DEEP license, a copy of your federal income tax return and proof that the income was derived from eligible uses, satisfactory to the assessor, and a map as described below.

Applicant Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
(Number & Street or PO Box, Town, State and Zip Code) E-Mail Address: \_\_\_\_\_

Business Name: \_\_\_\_\_ FEIN / SSN: \_\_\_\_\_

Corporation  Limited Liability Company  Other (describe): \_\_\_\_\_

CT DEEP License Number: \_\_\_\_\_ *Indicate license type and attach a copy to this application.*

Commercial Lobster Fisherman

Shellstock Shipper

Aquaculture Operator

Percent of adjusted gross income from federal income tax return that you derived from an eligible maritime use: \_\_\_\_\_ %

Property Address: \_\_\_\_\_  
(Number Street Name Town)

Owner Name(s): \_\_\_\_\_

Your ownership percentage: \_\_\_\_\_ % *Enter the percentage of the property that you own (or that you and your spouse own jointly).*

Percent of adjusted gross income from your federal income tax return derived from maritime uses: \_\_\_\_\_ %

If revising a previous application, enter reason: \_\_\_\_\_

*Describe each use of the property location for which you are requesting maritime heritage land classification. Enter the number of square feet and percent of total land area related to each use. Attach a map showing the land area utilized for maritime uses.*

USE	SQ. FT.	%
Total:		100 %

*Important Information concerning your potential for an additional conveyance tax liability appears on the reverse side of this application.*

I do hereby declare under penalty of false statement that the information in this application is true and accurate, to the best of my knowledge and belief. I understand that I am potentially liable for an additional conveyance tax if I sell or transfer title to this property within ten years after the effective date of its classification as maritime heritage land, or if I change the use of this land to other than maritime heritage land within ten years of the date of my acquisition of title to this property.

Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### To Be Completed by Assessor

Date Deed Recorded:	Vol. / Page:	Map / Block / Lot:
Grand List Account:	Total Land Area:	Percent Applicant Owns: %
Application approved If YES NO	If Yes, classification is effective for the October 1,	Grand List
No, reason for denial:		
Classified land area:	Use value:	Use assessment:
Other land area:	Value:	Assessment:
		Total land assessment:

Assessor Signature \_\_\_\_\_

Date \_\_\_\_\_



## MARITIME HERITAGE LAND CLASSIFICATION APPLICATION FILING AND POTENTIAL TAX PENALTY INFORMATION

To obtain maritime heritage land classification pursuant to CGS §12-107g, an eligible taxpayer must file this application with the assessor of the town in which they own waterfront land. A separate application is required for each waterfront property and all of the property's owners must sign the application. The filing period is between September 1 and October 31, except in an assessment year in which a revaluation of all real property is effective in a town, in which case the end of the filing period is December 30. A person who fails to file this application in the proper manner and form during the filing period waives the right to claim maritime heritage land classification as of the October 1 assessment date in that year.

One of the eligibility requirements is that you derive at least 50% of your federal adjusted gross income in the previous calendar year from an eligible maritime endeavor. *At the time you submit this application, you must provide the assessor with a copy of your federal income tax return for the previous calendar year and proof of the income reported on that return.* The Federal Employee Identification (FEIN) or Social Security Number (SSN) you enter on this application must be the same as reported on your federal tax return. Contact the assessor to determine specific documentation requirements as the assessor determines what constitutes satisfactory proof of income from maritime uses. *Evidence of your income is not available for public inspection, nor is your FEIN or SSN.*

Maritime heritage land classification applies *only* to land. Land beneath a building, structure or other real property improvement that you use solely for maritime uses (lobstering, fishing, shellstock shipper or aquaculture) is eligible for classification. Land beneath a building, structure or improvement that you use for **any** other purpose is not eligible. If you own waterfront land with a person other than your spouse, classification is available only for that portion of the total land area that you own (or you and your spouse own jointly) and use exclusively for eligible maritime uses. In order for the assessor to determine the portion of land eligible for classification, you must attach a map of the property that depicts the area used for eligible uses. The assessor may provide you with a map for this purpose.

If the assessor approves your request for maritime heritage land classification and property ownership or use does not change, this will be the only application you file. **You must file a revised application with the assessor if there is any change in property use or ownership after the assessor approves its classification.** Use this form to file a revised application; the assessor will mark it "revised" after reviewing it. The filing period for a revised application is the same as for an initial application.

If you sell or transfer title to your property within ten years after the effective date of its classification as maritime heritage land, the classification ceases and you may be liable for the payment of a tax applicable to the total sales price of the land, in addition to the real estate conveyance tax. Classification also ceases if you change the use of the land to a use other than an eligible use. You may be liable for the payment of an additional tax if this occurs within ten years of the date you acquire title to the property. The fair market value of your waterfront land that the assessor determines as of the town's most recent revaluation is the value the assessor will use to calculate the additional tax for which you are potentially liable, if a change in use occurs. Pursuant to CGS §12-504a, the rate of the additional tax (which depends on the date of the sale, transfer or change of use) is as follows: 10% within the 1st year of the date of classification as maritime heritage land; 9% within the 2nd year; 8% within the 3rd year; 7% within the 4th year; 6% within the 5th year; 5% within the 6th year; 4% within the 7th year; 3% within the 8th year; 2% within the 9th year; and 1% within the 10th year.

Refer to CGS §12-504c for allowable exceptions relative to the imposition of the additional conveyance tax for certain property transactions.

**Be advised that there are no exceptions for a change of use to other than maritime uses as outlined in CGS 12-107b.**

**Maritime Heritage Land is defined in CGS 12-107b as:**

"Maritime heritage land" means that portion of waterfront real property owned by a licensed shellstock shipper, aquaculture operator or commercial lobster fisherman licensed pursuant to title 26, when such portion of such property is used by such shellstock shipper, aquaculture operator or fisherman for shellfishing, aquaculture or commercial lobstering purposes, provided in the tax year of the owner ending immediately prior to any assessment date with respect to which application is submitted pursuant to section 12-107g, not less than fifty per cent of the adjusted gross income of such shellstock shipper, aquaculture operator or fisherman, as determined for purposes of the federal income tax, is derived from commercial shellfishing, aquaculture or lobster fishing, subject to proof satisfactory to the assessor in the town in which such application is submitted. "Maritime heritage land" does not include buildings not used exclusively by such shellstock shipper, aquaculture operator or fisherman for commercial shellfishing, aquaculture or lobstering purposes.